

**UNIFIED SCHOOL DISTRICT  
NO. 242**

***Financial Statements and  
Supplemental Information  
with Report of Independent Auditors***

***For the Year Ended June 30, 2015***

**UNIFIED SCHOOL DISTRICT NO. 242**

**FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015**

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**UNIFIED SCHOOL DISTRICT NO. 242**

**Regulatory Basis  
Financial Statement**

**For the Year Ended June 30, 2015**

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# **UNIFIED SCHOOL DISTRICT NO. 242**

## **Regulatory Basis Financial Statement**

**For the Year Ended June 30, 2015**

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# James V. Myers, Chartered

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Certified Public Accountant

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 242  
Weskan, KS 67762

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 242, as of and for the year ended June 30, 2015, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 242 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 242 as of June 30, 2015, or changes in financial position and cash flows thereof for the year then ended.

### Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 242 as of June 30, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide of the State of Kansas described in Note 1.

### Report on Supplementary Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and the schedule of receipts, expenditures, and unencumbered cash (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however they are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United



States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

#### Prior Year Comparative Analysis

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which I rendered an unmodified opinion dated October 9, 2015. The 2014 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://www.da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.



James V. Myers  
Certified Public Accountant

October 9, 2015

**UNIFIED SCHOOL DISTRICT NO. 242**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**

Funds	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>							
General Funds:							
General	\$ -	\$ -	\$ 978,257	\$ 978,257	\$ -	\$ -	\$ -
Supplemental General	28,380	-	332,070	332,823	27,627	-	27,627
Special Purpose Funds:							
At Risk (K-12)	8,826	-	41,084	43,784	6,126	-	6,126
Bilingual Education	2,844	-	11,800	9,563	5,081	-	5,081
Capital Outlay	185,841	-	126,726	124,127	188,440	-	188,440
Food Service	12,490	-	80,349	71,065	21,774	-	21,774
Professional Development	2,022	-	240	786	1,476	-	1,476
Special Education	12,630	-	165,473	155,902	22,201	-	22,201
Vocational Education	-	-	-	-	-	-	-
KPERS Special Retirement Contribution	-	-	73,888	73,888	-	-	-
Driver Training	1,000	-	3,987	3,863	1,124	-	1,124
Character Education	375	-	-	375	-	-	-
Contingency Reserve	101,737	-	-	-	101,737	-	101,737
Gifts & Grants	27,804	-	6,905	5,962	28,747	-	28,747
Textbook Rental	10,763	-	4,727	4,764	10,726	-	10,726
Title I	2	-	20,263	20,263	2	-	2
Title II-A	-	-	4,043	4,043	-	-	-
REAP Federal Grant	-	-	16,114	16,114	-	-	-
District Activity Funds - Schedule 4	19,259	-	28,263	27,213	20,309	-	20,309
<b>Total Reporting Entity (excluding Agency Funds)</b>	<b>\$ 413,973</b>	<b>\$ -</b>	<b>\$ 1,894,189</b>	<b>\$ 1,872,792</b>	<b>\$ 435,370</b>	<b>\$ -</b>	<b>\$ 435,370</b>

The notes to the financial statements are an integral part of this statement.

**Statement 1**

**UNIFIED SCHOOL DISTRICT NO. 242**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**

Composition of Cash:	
Checking Account	\$ 1,500
NOW Account	349,784
Certificates of Deposit	<u>100,000</u>
Total Cash	\$ 451,284
Agency Funds per Schedule 3	<u>(15,914)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 435,370</u></u>

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 242  
WESKAN, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended June 30, 2015**

Note 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

Unified School District No. 242 (USD 242), Weskan, Kansas, is a municipal corporation governed by an elected seven-member board. This financial statement presents USD 242, the primary government. USD 242 does not have any related municipal entities.

B. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by USD 242:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.



Note 1: Summary of Significant Accounting Policies (continued)

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust Funds – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organizations, etc.).

D. Cash and investments

The municipality pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing deposits and disclosed as part of the municipality's cash balances. Unless specifically designated, all interest income is credited to the Capital Outlay Fund.

E. Property taxes

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to USD 242 until the succeeding year, such procedures being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of USD 242; and therefore, are not susceptible to accrual.

Property taxes are collected and remitted to USD 242 by the county government. Taxes levied annually on November 1 are due one-half by December 20 and one half by May 10. Tax payments are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

Note 1: Summary of Significant Accounting Policies (continued)

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, USD 242 records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance of the *Governmental Accounting, Auditing and Financial Reporting*.

H. Restricted Assets

These assets consist of cash and short-term investments restricted for Agency Funds.

I. Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.



Note 2: Budgetary Information (continued)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds:

Contingency Reserve  
Textbook Rental  
Character Ed  
Title I  
Title II-A  
REAP Federal Grant  
District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3: Deposits & Investments

As of June 30, 2015, USD 242 had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Guaranteed Investment Contracts secured by U.S. Treasury and Agencies	\$ 520,035	\$ 520,035	\$ -	N/A
Total Fair Value	<u>\$ 520,035</u>	<u>\$ 520,035</u>	<u>\$ -</u>	

Note 3: Deposits & Investments (continued)

K.S.A. 9-1401 establishes the depositories which may be used by USD 242. The statute requires banks eligible to hold USD 242's funds have a main or branch bank in the county in which USD 242 is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. USD 242 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits USD 242's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. USD 242 has no investment policy that would further limit its investment choices. The rating of USD 242's investments is noted above.

Concentration of credit risk

State statutes place no limit on the amount USD 242 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. USD 242's allocation of investments as of June 30, 2015 is 100% guaranteed investment contracts secured by U.S. Treasury and Agencies.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, USD 242's deposits may not be returned to it. State statutes require USD 242's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. USD 242 does not use designated "peak periods".

At June 30, 2015, USD 242's carrying amount of deposits was \$451,284 and the bank balance was \$520,035. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$251,542 was covered by federal depository insurance and \$268,493 was collateralized with securities held by the pledging financial institutions' agents in USD 242's name.

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, USD 242 will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. USD 242 had no investments of this type at June 30, 2015.



Note 4: Compensated Absences

Certified full time employees earn sick leave each year based on the following guidelines:

Four Day Week School Year	8 days
Five Day Week School Year	10 days

Sick leave accumulates to the maximum of forty-four days. Each certified full time employee is allowed three days of personal leave and one professional day each year.

Full time non-certified employees earn ten contract days of paid sick leave per year accumulative to forty-four days. The paid sick leave may be used as sick leave or bereavement leave.

The unused sick leave and personal leave is not paid upon termination, therefore, no cost or accumulated sick and personal leave as of June 30, 2015 has been calculated.

Note 5: Defined Benefit Pension Plan

*Plan Description.* USD No. 242 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *etc seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and 6% of covered salary for Tier 2 members. Effective January 1, 2015, the Tier 1 member-employee contribution rate changed to 6% of covered salary. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Note 5: Defined Benefit Pension Plan (continued)

*Net Pension Liability.* The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$1,045,835 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described in the first paragraph above.

Note 6: Contingencies

In the normal course of operations, USD 242 participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 7: Risk Management

USD 242 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 8: Interfund Transfers

Operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	At Risk (K-12)	72-6428	\$ 4,509
General	Capital Outlay	72-6428	---
General	Food Service	72-6428	6,785
General	Special Education	72-6428	152,395
General	Bilingual	72-6428	5,000
Supp. General	At Risk (K-12)	72-6433	36,575
Supp. General	Bilingual Education	72-6433	6,800
Supp. General	Driver Training	72-6433	2,500
Supp. General	Food Service	72-6433	33,413
Supp. General	Prof. Development	72-6433	---
Supp. General	Special Education	72-6433	<u>12,508</u>
Total			\$ 260,485

Note 9: Other Post Employment Benefits

As provided by K.S.A. 12-5040, USD 242 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, USD 242 is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), USD 242 makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to USD 242 under this program.

Note 10: In-Substance Receipt in Transit

USD 242 received \$49,249.00 in General State Aid subsequent to June 30, 2015 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

Note 11: Compliance with Kansas Statutes

- A. Contrary to the provisions of KSA 79-2935, expenditures in the special education fund exceeded the adopted budget of expenditures for the year ended June 30, 2015.
- B. Contrary to the provisions of KSA 79-2935, expenditures in the driver training fund exceeded the adopted budget of expenditures for the year ended June 30, 2015.

Note 12: Evaluation of Subsequent Events

The organization has evaluated subsequent events through October 9, 2015, the date which the financial statement was available to be issued.



Note 13: Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2015, were as follows:

Issue	Interest Rates	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases Payable				\$ -	\$ -	\$ -	\$ -	\$ -
Total Contractual Indebtedness				\$ -	\$ -	\$ -	\$ -	\$ -

Note 13: Long-Term Debt (continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	06/30/16	06/30/17	06/30/18	06/30/19	06/30/20	2021 - 2025	2026 - 2030	Total
Principal:								
General obligation bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital leases payable	-	-	-	-	-	-	-	-
Total Principal	-	-	-	-	-	-	-	-
Interest:								
General obligation bonds	-	-	-	-	-	-	-	-
Capital leases payable	-	-	-	-	-	-	-	-
Total Interest	-	-	-	-	-	-	-	-
Total Principal and Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## **SUPPLEMENTARY INFORMATION**



**UNIFIED SCHOOL DISTRICT NO. 242**  
**Summary of Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:						
General Funds:						
General	\$ 956,066	\$ (10,785)	\$ 32,976	\$ 978,257	\$ 978,257	\$ -
Supplemental General	328,831	(3,581)	7,573	332,823	332,823	-
Special Purpose Funds:						
At Risk (K-12)	54,325	-	-	54,325	43,784	(10,541)
Bilingual Education	12,844	-	-	12,844	9,563	(3,281)
Capital Outlay	254,236	-	-	254,236	124,127	(130,109)
Food Service	85,223	-	-	85,223	71,065	(14,158)
Professional Development	4,020	-	-	4,020	786	(3,234)
Special Education	146,964	-	-	146,964	155,902	8,938
Vocational Education	-	-	-	-	-	-
KPERS Special Retirement Contribution	85,691	-	-	85,691	73,888	(11,803)
Gifts and Grants	27,804	-	-	27,804	5,962	(21,842)
Driver Training	3,425	-	-	3,425	3,863	438

## Schedule 2-A

**UNIFIED SCHOOL DISTRICT NO. 242**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts:				
Taxes				
Ad Valorem Property Tax	\$ 191,198	\$ -	\$ -	\$ -
Delinquent Tax	443	-	-	-
Mineral Production Tax	8,797	11,286	-	11,286
Federal Aid				
Education Jobs Fund	-	-	-	-
State Aid				
General State Aid	670,388	827,300	846,416	(19,116)
Special Education Aid	105,177	106,695	109,650	(2,955)
Reimbursements	14,639	32,976	-	32,976
Total Cash Receipts	990,642	978,257	\$ 956,066	\$ 22,191
Expenditures:				
Instruction	\$ 597,814	\$ 602,952	\$ 589,500	\$ 13,452
Student Support Services	-	-	-	-
Instructional Support Services	-	-	-	-
General Administration	81,045	76,905	80,349	(3,444)
School Administration	102,348	101,600	102,163	(563)
Operation and Maintenance	68,631	-	-	-
Operation and Maintenance (Trans)	-	-	-	-
Student Transportation Services	2,098	1,976	1,927	49
Vehicle Service & Maintenance	25,780	26,135	27,375	(1,240)
Transfer to At Risk (K-12)	-	4,509	15,500	(10,991)
Transfer to Bilingual Education Fund	5,250	5,000	-	5,000
Transfer to Capital Outlay Fund	-	-	-	-

**UNIFIED SCHOOL DISTRICT NO. 242**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Transfer to Food Service Fund	-	6,785	20,000	(13,215)
Transfer to Professional Development	-	-	2,000	(2,000)
Transfer to Special Education Fund	107,676	152,395	117,252	35,143
Transfer to Vocational Education	-	-	-	-
Adjustment to Comply with Legal Max	-	-	(10,785)	10,785
Total Expenditures	990,642	978,257	\$ 945,281	\$ 32,976
Adjustment for Qualifying Budget Credits:				
Reimbursements	-	-	32,976	(32,976)
	<u>\$ 990,642</u>	<u>\$ 978,257</u>	<u>\$ 978,257</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**UNIFIED SCHOOL DISTRICT NO. 242**  
**Supplemental General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
Ad Valorem Property Tax	\$ 299,380	\$ 285,507	\$ 283,788	\$ 1,719
Delinquent Tax	718	379	2,258	(1,879)
Motor Vehicle Tax	20,724	17,801	20,493	(2,692)
16/20M Truck Tax	-	1,587	-	1,587
Recreational Vehicle Tax	196	236	206	30
Supplemental State Aid	35,682	18,987	23,807	(4,820)
Reimbursements	4,018	7,573	-	7,573
Total Cash Receipts	360,718	332,070	\$ 330,552	\$ 1,518
Expenditures				
Instruction	\$ 80,347	\$ 87,826	\$ 101,014	\$ (13,188)
Student Support Services	15,011	14,981	15,735	(754)
Instructional Support Services	145	594	-	594
General Administration	17,866	24,687	25,000	(313)
School Administration	5,214	5,446	-	5,446
Operation & Maintenance	51,549	88,121	92,000	(3,879)
Student Transportation Services	33,391	19,372	26,000	(6,628)
Transfer to At Risk (K-12)	55,343	36,575	30,000	6,575
Transfer to Bilingual Education Fund	14,843	6,800	10,000	(3,200)
Transfer to Driver Training	1,000	2,500	2,000	500
Transfer to Food Service Fund	50,852	33,413	10,000	23,413
Transfer to Professional Dev Fund	-	-	-	-
Transfer to Special Education	11,765	12,508	17,082	(4,574)
Transfer to Vocational Education	-	-	-	-
Adjustment to Comply with Legal Max	-	-	(3,581)	3,581
Total Expenditures	337,326	332,823	\$ 325,250	\$ 7,573
Adjustment for Qualifying Budget Credits:				
Reimbursements	-	-	7,573	(7,573)
	\$ 337,326	\$ 332,823	\$ 332,823	\$ -
Cash Receipts Over (Under) Expenditures	\$ 23,392	\$ (753)		
Unencumbered Cash, Beginning	4,988	28,380		
Unencumbered Cash, Ending	\$ 28,380	\$ 27,627		

**UNIFIED SCHOOL DISTRICT NO. 242**  
**At Risk Fund (K-12)**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
Transfer from General Fund	\$ -	\$ 4,509	\$ 15,500	\$ (10,991)
Transfer from Supplemental General	55,343	36,575	30,000	6,575
Miscellaneous	3,714	-	-	-
Total Cash Receipts	59,057	41,084	\$ 45,500	\$ (4,416)
Expenditures				
Instruction	\$ 58,614	\$ 43,784	\$ 52,197	\$ (8,413)
Student Transportation Services	-	-	2,128	(2,128)
Total Expenditures	58,614	43,784	\$ 54,325	\$ (10,541)
Cash Receipts Over (Under) Expenditures	\$ 443	\$ (2,700)		
Unencumbered Cash, Beginning	8,383	8,826		
Unencumbered Cash, Ending	\$ 8,826	\$ 6,126		



**UNIFIED SCHOOL DISTRICT NO. 242**  
**Bilingual Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year		Variance- Over Over (Under)
		Actual	Budget	
Cash Receipts				
Transfer from General Fund	\$ 5,250	\$ 5,000	\$ -	\$ 5,000
Transfer from Supplemental General	14,843	6,800	10,000	(3,200)
Total Cash Receipts	20,093	11,800	\$ 10,000	\$ 1,800
Expenditures				
Instruction	22,427	9,563	\$ 12,844	\$ (3,281)
Cash Receipts Over (Under) Expenditures	\$ (2,334)	\$ 2,237		
Unencumbered Cash, Beginning	5,178	2,844		
Unencumbered Cash, Ending	\$ 2,844	\$ 5,081		

**UNIFIED SCHOOL DISTRICT NO. 242**  
**Capital Outlay Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
Ad Valorem Property Tax	\$ 48,961	\$ 69,639	\$ 64,288	\$ 5,351
Delinquent Tax	81	81	368	(287)
Motor Vehicle Tax	2,023	3,228	3,702	(474)
16/20M Truck Tax	-	289	-	289
Recreational Vehicle Tax	17	43	37	6
Interest on Idle Funds	-	-	-	-
Other Revenue from a Local Source	13,832	53,446	-	53,446
Transfer from General Fund	-	-	-	-
Total Cash Receipts	64,914	126,726	\$ 68,395	\$ 58,331
Expenditures				
Instruction	\$ 23	\$ 100	\$ -	\$ 100
Student Support Services	-	1,328	10,388	(9,060)
General Administration	-	-	-	-
School Administration	1,078	1,193	-	1,193
Operation & Maintenance	647	76,556	118,642	(42,086)
Transportation	76,000	8,913	24,206	(15,293)
Vehicle Service & Maintenance	-	-	44,000	(44,000)
Site Improvement	11,178	7,268	17,000	(9,732)
Building Improvements	17,038	28,769	40,000	(11,231)
Total Expenditures	105,964	124,127	\$ 254,236	\$ (130,109)
Cash Receipts Over (Under) Expenditures	\$ (41,050)	\$ 2,599		
Unencumbered Cash, Beginning	226,891	185,841		
Unencumbered Cash, Ending	\$ 185,841	\$ 188,440		

## Schedule 2-F

**UNIFIED SCHOOL DISTRICT NO. 242**  
**Food Service Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year		Variance- Over Under
		Actual	Budget	(Under)
Cash Receipts				
Federal Aid	\$ 17,441	\$ 19,338	\$ 19,733	\$ (395)
State Aid	520	2,564	547	2,017
Charges for Services	16,470	17,991	22,453	(4,462)
Miscellaneous	21	258	-	258
Interest on Idle Funds	-	-	-	-
Transfer from General Fund	-	6,785	20,000	(13,215)
Transfer from Supplemental General	50,852	33,413	10,000	23,413
Total Cash Receipts	85,304	80,349	\$ 72,733	\$ 7,616
Expenditures				
Operation and Maintenance	\$ 501	\$ 1,036	\$ 3,053	\$ (2,017)
Food Service Operation	88,259	70,029	82,170	(12,141)
Total Expenditures	88,760	71,065	\$ 85,223	\$ (14,158)
Cash Receipts Over (Under) Expenditures	\$ (3,456)	\$ 9,284		
Unencumbered Cash, Beginning	15,946	12,490		
Unencumbered Cash, Ending	\$ 12,490	\$ 21,774		



## Schedule 2-G

**UNIFIED SCHOOL DISTRICT NO. 242**  
**Professional Development Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

		Current Year		Variance-
	Prior Year Actual	Actual	Budget	Over Under
Cash Receipts				
Other Revenue from Local Source	\$ -	\$ 240	\$ -	\$ 240
Interest on Idle Funds	-	-	-	-
Transfer from General	-	-	2,000	(2,000)
Transfer from Supplemental General	-	-	-	-
Total Cash Receipts	-	240	\$ 2,000	\$ (1,760)
Expenditures				
Instruction Support Staff	\$ 1,012	\$ 786	\$ 3,488	\$ (2,702)
Other Supplemental Service	-	-	532	(532)
Total Expenditures	1,012	786	\$ 4,020	\$ (3,234)
Cash Receipts Over (Under) Expenditures	\$ (1,012)	\$ (546)		
Unencumbered Cash, Beginning	3,034	2,022		
Unencumbered Cash, Ending	\$ 2,022	\$ 1,476		

**UNIFIED SCHOOL DISTRICT NO. 242**  
**Special Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year		Variance- Over Under
	Actual	Actual	Budget	(Under)
Cash Receipts				
Interest on Idle Funds	\$ 597	\$ 570	\$ -	\$ 570
Other Revenue	38	-	-	-
Transfer from General Fund	107,676	152,395	117,252	35,143
Transfer from Supplemental General	11,765	12,508	17,082	(4,574)
Total Cash Receipts	120,076	165,473	\$ 134,334	\$ 31,139
Expenditures				
Instruction Support Staff	\$ 149,551	\$ 153,906	\$ 144,912	\$ 8,994
Vehicle Operating Services	-	1,996	2,052	(56)
Total Expenditures	149,551	155,902	\$ 146,964	\$ 8,938
Cash Receipts Over (Under) Expenditures	\$ (29,475)	\$ 9,571		
Unencumbered Cash, Beginning	42,105	12,630		
Unencumbered Cash, Ending	\$ 12,630	\$ 22,201		

**UNIFIED SCHOOL DISTRICT NO. 242**  
**Vocational Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Supplemental General	-	-	-	-
Miscellaneous	1,000	-	-	-
Total Cash Receipts	1,000	-	\$ -	\$ -
Expenditures				
Instruction	\$ 3,713	\$ -	\$ -	\$ -
Student Support Services	-	-	-	-
Instructional Support Services	-	-	-	-
Other Supplemental Services	-	-	-	-
Total Expenditures	3,713	-	\$ -	\$ -
Cash Receipts Over (Under) Expenditures	\$ (2,713)	\$ -		
Unencumbered Cash, Beginning	2,713	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**UNIFIED SCHOOL DISTRICT NO. 242**  
**KPERS Special Retirement Contribution Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year		Variance- Over Under (Under)
		Actual	Budget	
Cash Receipts				
State Contributions to KPERS	75,499	73,888	\$ 85,691	\$ (11,803)
Expenditures				
Instruction	\$ 58,694	\$ 55,010	\$ 65,000	\$ (9,990)
Student Support Services	1,559	1,859	2,000	(141)
General Administration	3,824	3,528	4,000	(472)
School Administration	5,309	6,459	7,500	(1,041)
Operation & Maintenance	4,179	4,624	5,000	(376)
Food Services	1,934	2,408	2,191	217
Total Expenditures	75,499	73,888	\$ 85,691	\$ (11,803)
Cash Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**UNIFIED SCHOOL DISTRICT NO. 242**  
**Gifts and Grants Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Cash Receipts				
Donations	36,458	6,905	\$ -	\$ 6,905
Expenditures				
Instruction	31,958	5,962	\$ 27,804	\$ (21,842)
Cash Receipts Over (Under) Expenditures	\$ 4,500	\$ 943		
Unencumbered Cash, Beginning	23,304	27,804		
Unencumbered Cash, Ending	<u>\$ 27,804</u>	<u>\$ 28,747</u>		

**UNIFIED SCHOOL DISTRICT NO. 242**  
**Driver Training Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year		
		Actual	Budget	Variance- Over (Under)
Cash Receipts				
State Aid	\$ -	\$ 465	\$ 425	\$ 40
Transfer from Supplemental General	1,000	2,500	2,000	500
Miscellaneous	-	1,022	-	1,022
Total Cash Receipts	1,000	3,987	\$ 2,425	\$ 1,562
Expenditures				
Instruction	-	3,863	\$ 3,425	\$ 438
Cash Receipts Over (Under) Expenditures	\$ 1,000	\$ 124		
Unencumbered Cash, Beginning	-	1,000		
Unencumbered Cash, Ending	\$ 1,000	\$ 1,124		



**Schedule 2-M**

**UNIFIED SCHOOL DISTRICT NO. 242**  
**Contingency Reserve Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers	\$ -	\$ -
Expenditures		
Operations & Maintenance	\$ -	\$ -
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	101,737	101,737
Unencumbered Cash, Ending	<u>\$ 101,737</u>	<u>\$ 101,737</u>

**Schedule 2-N****UNIFIED SCHOOL DISTRICT NO. 242****Textbook Rental Fund****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended June 30, 2015****(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Miscellaneous	\$ 950	\$ 4,552
Rental Fees & Books	3,315	175
Total Cash Receipts	\$ 4,265	\$ 4,727
Expenditures		
Instruction	\$ 11,849	\$ 4,764
Cash Receipts Over (Under) Expenditures	\$ (7,584)	\$ (37)
Unencumbered Cash, Beginning	18,347	10,763
Unencumbered Cash, Ending	\$ 10,763	\$ 10,726



**Schedule 2-O****UNIFIED SCHOOL DISTRICT NO. 242****Title I Fund****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended June 30, 2015****(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ 22,514	\$ 20,263
Expenditures		
Instruction	\$ 22,514	\$ 20,263
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	2	2
Unencumbered Cash, Ending	<u>\$ 2</u>	<u>\$ 2</u>

**Schedule 2-P**

**UNIFIED SCHOOL DISTRICT NO. 242**

**Title II-A Fund**

**Schedule of Receipts and Expenditures**

**Regulatory Basis**

**For the Year Ended June 30, 2015**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Aid	\$ 4,108	\$ 4,043
Expenditures		
Instruction	<u>\$ 4,108</u>	<u>\$ 4,043</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Schedule 2-Q**

**UNIFIED SCHOOL DISTRICT NO. 242**

**REAP Federal Grant Fund**

**Schedule of Receipts and Expenditures**

**Regulatory Basis**

**For the Year Ended June 30, 2015**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ 22,064	\$ 16,114
Expenditures		
Project Expense	\$ 15,751	\$ 16,114
Cash Receipts Over (Under) Expenditures	\$ 6,313	\$ -
Unencumbered Cash, Beginning	(6,313)	-
Unencumbered Cash, Ending	\$ -	\$ -

**Schedule 2-R**

**UNIFIED SCHOOL DISTRICT NO. 242**  
**Character Education Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ -	\$ -
Expenditures		
Project Expense	\$ 500	\$ 375
Cash Receipts Over (Under) Expenditures	\$ (500)	\$ (375)
Unencumbered Cash, Beginning	875	375
Unencumbered Cash, Ending	\$ 375	\$ -



**UNIFIED SCHOOL DISTRICT NO. 242**  
**Agency Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School				
Class of 2013	\$ 86	\$ -	\$ 86	\$ -
Class of 2014	673	-	673	-
Class of 2015	12,223	4,695	16,078	840
Class of 2016	1,123	16,155	9,479	7,799
Class of 2017	1,793	961	806	1,948
Class of 2018	606	3,779	2,600	1,785
Class of 2019	-	150	-	150
Cheerleaders	1,645	3,002	2,420	2,227
National Honor Society	367	600	600	367
Scholars Bowl	-	-	-	-
Student Council	827	369	815	381
Art Club	227	-	-	227
Science Club	147	-	37	110
Middle School				
Cheerleaders	92	130	142	80
Total	<u>\$ 19,809</u>	<u>\$ 29,841</u>	<u>\$ 33,736</u>	<u>\$ 15,914</u>

**UNIFIED SCHOOL DISTRICT NO. 242**  
**District Activity Funds**  
**Schedule of Receipts, Expenditures, and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2015**

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	\$ 3,782	\$ 15,834	\$ 16,140	\$ 3,476	\$ -	\$ 3,476
Drama	1,277	476	410	1,343	-	1,343
Total Gate Receipts	5,059	16,310	16,550	4,819	-	4,819
School Projects						
Concessions/Vending	159	-	159	-	-	-
Academic Awareness	1,439	-	292	1,147	-	1,147
Balloon Business	3,801	778	1,374	3,205	-	3,205
Elementary Store	311	3,677	2,365	1,623	-	1,623
Music	560	-	-	560	-	560
Library	3,510	2,753	2,037	4,226	-	4,226
Publications	4,420	4,745	4,436	4,729	-	4,729
Total School Projects	14,200	11,953	10,663	15,490	-	15,490
Total District Activity Funds	\$ 19,259	\$ 28,263	\$ 27,213	\$ 20,309	\$ -	\$ 20,309